

PT 01-49

Tax Type: Property Tax

Issue: Religious Ownership/Use

**STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS**

**FIRST ASSEMBLY OF GOD CHURCH,

APPLICANT**

v.

**THE DEPARTMENT OF REVENUE
OF THE STATE OF ILLINOIS**

**Docket No: 00-PT-0071
Real Estate Tax Exemption**

For 1999 Tax Year

P.I.N. 148B-256A,148B-257A,148B-258

Winnebago County Parcels

**Kenneth J. Galvin
Administrative Law Judge**

**ORDER ON APPLICANT'S MOTION FOR
SUMMARY JUDGMENT**

This cause coming on to be heard on First Assembly of God Church's, (hereinafter "Applicant") "Motion For Summary Judgment," and The Department of Revenue's "Response To Applicant's Motion For Summary Judgment," the Administrative Law Judge being fully advised in the premises;

IT IS HEREBY FOUND THAT:

1. On or about November 30, 1999, Applicant filed an "Application for Property Tax Exemption" for tax year 1999, pursuant to 35 ILCS 200/15-40, with the Winnebago County Board of Review for the subject properties, P.I.N. Nos. 148B-256A, 148B-257A and 148B-258.

2. On February 23, 2000, the Winnebago County Board of Review recommended a full year exemption from property taxes for P.I.N. 148B-258, a partial exemption for the north 174,191 square feet of P.I.N. 148B-257A, and denial of an exemption for 148B-256A.
3. On September 8, 2000, the Illinois Department of Revenue, in docket no. 99-101-185, denied an exemption for all three parcels finding that the property was not in exempt ownership and not in exempt use in 1999.
4. On September 20, 2000, Applicant protested and requested a hearing as to the Department's denial of a property tax exemption for the three parcels.
5. On April 30, 2001, Applicant filed a "Motion For Summary Judgment" requesting that this tribunal grant relief "on all or any of the material issues relating to its total property tax exemption application pursuant to 35 ILCS 200/15-40..."
6. On June 19, 2001, the Department of Revenue filed its "Response to Applicant's Motion For Summary Judgment." In this Response, the Department conceded that the Applicant was entitled to a full year exemption for P.I.N. 148B-258, and partial exemption for the north 174,191 square feet of P.I.N. 148B-257A. The Department opposed the exemption for the remaining portion of P.I.N. 148B-257A and P.I.N. 148B-256A.
7. In a letter dated July 12, 2001, Applicant withdrew its protest regarding P.I.N. 148B-256A and the remaining portion of P.I.N. 148B-257A, excluding the north 174,191 square feet.
8. As a result of Applicant's withdrawal of its protest, there is no case or controversy before this tribunal and no issues of fact which must be determined.

IT IS THEREFORE ORDERED THAT:

1. The Applicant's "Motion For Summary Judgment" is granted in part as follows.
2. Winnebago County, P.I.N. 148B-258, is granted an exemption from property taxes for the 1999 assessment year; P.I.N. 148B-257A is granted a partial exemption for the north 174,191

square feet for the 1999 assessment year. The remainder of P.I.N. 148B-257A and the entire P.I.N. 148B-256A is taxable.

3. This matter is closed.

July 20, 2001

ENTER:

Kenneth J. Galvin
Administrative Law Judge